

820.0000 TAXES

820.0001 Acquisitions by Public Retirement Systems. A public retirement system acquiring real property located within its boundaries must, pursuant to Government Code section 7510, reimburse cities or counties for revenue loss resulting therefrom in an amount equal to the difference between the taxes that would have accrued and the taxes due for possessory interests in the acquired property. However, section 7510 does not apply to such systems previously authorized by statute or ordinance to invest in real property. LTA 1/6/83 (No. 83/3).

820.0004 Allocation. A county auditor may not allocate a portion of property tax revenues to an irrigation district that levied only an ad valorem assessment prior to the 1978-1979 fiscal year. OAG 5/24/2001 (No. 00-1104, Vol. 84, p. 81).

820.0008 Distribution.

1. "Participating revenue districts" for purposes of the alternative method of distributing tax levies are cities and districts for which county officers assess property and collect taxes or assessments and for which the alternative method of distributing tax levies has been implemented.
2. The consequences of being a public district "for which the county treasury is not the legal depository" for purposes of the alternative method of distributing tax levies are that such district's governing board and the board of supervisors must both approve the district's participation in order to implement the program for the district. OAG 2/14/2002 (No. 00-1107, Vol. 85, p. 29).

820.0022 Special District/Tax Rate. Article XIII A of the California Constitution placed limitations upon the amounts of new taxes imposed by special districts. It did not relate to pre-existing tax rates; nor does it prevent the spreading of existing debt to newly annexed areas, even if this results in increased taxes in the annexed areas. The increase in taxes for property owners within a newly annexed area is merely a sharing of the existing tax burden by the property owners in the annexed area. C 9/27/79.